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SOUTHERN DISTRICT OF CALIFORNIA

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,
Plaintiff,
v.
MELISSA LANG (f.k.a. MELISSA ANN
VEGA),
Defendant.

Case No.: 18-cv-00481-BEN-JLB

**ORDER OF PERMANENT
INJUNCTION AGAINST MELISSA
LANG (f.k.a. MELISSA ANN VEGA)**

[ECF No. 3]

The United States of America ("United States") has filed a Complaint for permanent injunction against Melissa Lang (f.k.a. Melissa Ann Vega), seeking to permanently bar her from acting as a federal tax return preparer.

The United States and Melissa Lang ("Lang") have jointly moved for entry of this permanent injunction against Lang as follows:

1. Lang understands that this Order of Permanent Injunction constitutes the final judgment in this matter, and waives any and all rights to appeal from this judgment.

2. The United States and Lang waive the entry of findings of fact and conclusions of law under Fed. R. Civ. P. 52, and agree to bear their respective costs, including any attorneys' fees or other expenses of this matter.

- 1 person or entity other than herself, or appearing as a representative on
2 behalf of any person or organization whose tax liabilities are under
3 examination or investigation by the Internal Revenue Service (IRS).
- 4 B. Owning, managing, controlling, working for, receiving fees or
5 remuneration from, consulting with, or volunteering for “L&T
6 Works” and “Lang Works, LLC” or any other business or entity
7 engaged in tax return preparation;
- 8 C. Using, maintaining, renewing, obtaining, transferring, selling, or
9 assigning any Preparer Tax Identification Number PTIN or an
10 Electronic Filing Identification Number (EFIN);
- 11 D. Engaging in any activity subject to penalty under I.R.C. §§ 6694,
12 6695, 6700, or 6701;
- 13 E. Engaging in activity subject to penalty under I.R.C. § 6701, including
14 preparing or assisting in the preparation of a document related to a
15 matter material to the internal revenue laws that includes a position
16 that she knows would result in an understatement of another person’s
17 tax liability;
- 18 F. Engaging in any other conduct that is subject to penalty under the
19 Internal Revenue Code or that interferes with the proper
20 administration and enforcement of the internal revenue laws; and
- 21 G. Obtaining, using, or retaining any other person’s Social Security
22 number or other federal tax identification number of federal tax return
23 information in any way for any purpose without that person’s express
24 written consent.

25 IV.

26 Lang shall, to the best of her ability, provide counsel for the United States a list of
27 all of Lang’s principals, officers, managers, employees, and independent contractors for
28 Lang individually or through “L&T Works,” “Lang Works, LLC,” or through any other

1 entity with which Lang was involved that engaged in any form of tax advising or
2 preparation within thirty days of the Court's order;

3 V.

4 The United States is permitted to engage in discovery after the entry of this Order
5 of Permanent Injunction to ensure compliance with its terms.

6 VI.

7 This Court shall retain jurisdiction over this action for purposes of implementing
8 and enforcing this Order of Permanent Injunction.

9 VII.

10 The parties shall bear their own costs and fees associated with this matter.

11 **IT IS SO ORDERED.**

12
13 Dated: April 6, 2018


HON. ROGER T. BENITEZ
United States District Judge